INFORMATION BULLETIN

2005-4

May 13, 2005

Application of the specific tax on lodging in the Laurentides tourist region

This information bulletin is to make public the application of the specific tax on lodging of $2 per overnight stay in the Laurentides tourist region. The specific tax will apply in this region as of July 1, 2005, pursuant to a request submitted by the Association touristique régionale des Laurentides.

For information concerning this information bulletin, contact the Secteur du droit fiscal et de la fiscalité at (418) 691-2236.

The French and English versions of this bulletin are available on the ministère des Finances website at : www.finances.gouv.qc.ca

Paper copies are also available, on request, from the Direction des communications, at (418) 528-9323.

Finances Québec

The government has set up a tourist partnership fund to strengthen and sustain tourist promotion and development in Québec. The fund is financed in part by a specific tax on lodging of $2 per overnight stay which, since April 1, 1997, can be applied to each sleeping-accommodation unit rented in a sleeping-accommodation establishment located in a Québec tourist region which requests the government accordingly through its regional tourist association (RTA).

The revenue generated by this tax, after deducting the costs of its administration, are remitted to the participating regions and the amounts thus remitted are used in accordance with the terms and conditions agreed to in a memorandum of understanding between the ministère du Tourisme and the RTAs of these participating regions. Currently, the tax is applicable in 15 of the 21 Québec tourist regions, namely Montréal, Laval, Québec, Charlevoix, Outaouais, Saguenay–Lac-Saint-Jean, Cantons-de-l'Est, Chaudière-Appalaches, Centre-du-Québec, Gaspésie, Bas-Saint-Laurent, Lanaudière, Mauricie, Abitibi-Témiscamingue and Montérégie tourist regions.

Following requests submitted by the RTA of Laurentides, the specific tax on lodging will also apply in the Laurentides tourist region as of July 1, 2005

Accordingly, the tax will be applicable regarding any sleeping-accommodation unit rented in a sleeping-accommodation establishment located in the Laurentides tourist region, when the sleeping-accommodation unit is billed by the operator of the establishment after June 30, 2005 for occupation after that date.

However, the operator of a sleeping-accommodation establishment will not have to pre-collect the tax in respect of sleeping-accommodation units billed to a travel intermediary when the price of these units has been set under an agreement reached before July 1, 2005 between the operator of the establishment and the travel intermediary, and occupation by tourist customers takes place between June 30, 2005 and April 1, 2006.

The territorial entities included in the Laurentides tourist region are listed in the appendix.

APPENDIX

LAURENTIDES TOURISM REGION

	Geographic code
— Amherst	78070
— Arundel	78060
— Baie-des-Chaloupes	79920
— Barkmere	78050
— Blainville	73015
— Boisbriand	73005
— Bois-des-Filion	73030
— Brébeuf	78075
— Brownsburg-Chatham	76043
— Chute-Saint-Philippe	79065
— Deux-Montagnes	72010
— Doncaster	78802
— Ferme-Neuve	79097
— Gore	76025
— Grenville	76055
— Grenville-sur-la-Rouge	76052
— Harrington	76065
— Huberdeau	78065
— Kanesatake	72802
— Kiamika	79025
— Labelle	78120
— Lac-Akonapwehikan	79904
— Lac-Bazinet	79910
— Lac-De La Bidière	79912
— Lac-de-la-Maison-de-Pierre	79916
— Lac-de-la-Pomme	79902
— Lac-des-Écorces	79078
— Lac-des-Seize-Îles	77055
— Lac-Douaire	79922

LAURENTIDES TOURISM REGION

	Geographic code
— Lac-du-Cerf	79015
— Lac-Ernest	79924
— Lachute	76020
— Lac-Marguerite	79926
— La Conception	78115
— Lac-Oscar	79914
— Lac-Saguay	79060
— Lac-Saint-Paul	79105
— Lac-Supérieur	78095
— Lac-Wagwabika	79906
— La Minerve	78130
— Lantier	78015
— L'Ascension	79050
— Lorraine	73025
— Mille-Isles	76030
— Mirabel	74005
— Montcalm	78055
— Mont-Laurier	79088
— Mont-Saint-Michel	79110
— Mont-Tremblant	78102
— Morin-Heights	77050
— Nominingue	79030
— Notre-Dame-de-Pontmain	79010
— Notre-Dame-du-Laus	79005
— Oka	72032
— Piedmont	77030
— Pointe-Calumet	72020
— Prévost	75040
— Rivière-Rouge	79037
— Rosemère	73020

LAURENTIDES TOURISM REGION

		Geographic code
—	Saint-Adolphe-d'Howard	77065
—	Saint-André-d'Argenteuil	76008
—	Saint-Colomban	75005
—	Saint-Eustache	72005
—	Saint-Faustin–Lac-Carré	78047
—	Saint-Hippolyte	75045
—	Saint-Jérôme	75017
—	Saint-Joseph-du-Lac	72025
—	Saint-Placide	72043
—	Saint-Sauveur	77043
—	Sainte-Adèle	77022
—	Sainte-Agathe-des-Monts	78032
—	Sainte-Anne-des-Lacs	77035
—	Sainte-Anne-des-Plaines	73035
—	Sainte-Anne-du-Lac	79115
—	Sainte-Lucie-des-Laurentides	78020
—	Sainte-Marguerite–Estérel	77012
—	Sainte-Marthe-sur-le-Lac	72015
—	Sainte-Sophie	75028
—	Sainte-Thérèse	73010
—	Val-David	78010
—	Val-des-Lacs	78100
—	Val-Morin	78005
—	Wentworth	76035
—	Wentworth-Nord	77060